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**From:**

**Sent:** Monday, February 07, 2011 1:57:30 PM

**To:**

**Cc:**

**Subject:** RE: Roth IRA Excise Tax

Section 6229 provides that the period under section 6501 shall not expire for any partnership item or affected item. So section 6229 keeps the section 6501 statute open for every partner for affected items such as related excise taxes. Affected items include items outside subtitle A including penalties under subtitle F.

[REDACTED]